

EXHIBIT B
AMBULANCE REVENUE AND COST REPORT
FIRE DISTRICT and SMALL RURAL COMPANY

Arizona Department of Health Services
Annual Ambulance Financial Report

Reporting Ambulance Service

Report Fiscal Year

From: / / / To: / / /
Mo. Day Year Mo. Day Year

C E R T I F I C A T I O N

I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.

I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.

This report has been prepared using the accrual basis of accounting.

Authorized Signature: _____ Date: _____

Print Name and Title: _____

Mail to:

*Arizona Department of Health Services
Bureau of Emergency Medical Services
Ambulance and Regional Services
150 North 18th Avenue, Suite 540
Phoenix, AZ 85007
Telephone: (602) 364-3150
Fax: (602) 364-3567*

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

STATISTICAL SUPPORT DATA

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	* (2) TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
01	Number of ALS Billable Transports:	_____	_____	_____	_____
02	Number of BLS Billable Transports :	_____	_____	_____	_____
03	Number of Loaded Billable Miles :	_____	_____	_____	_____
04	Waiting Time (Hr. & Min.):	_____	_____	_____	_____
05	Canceled (Non-Billable) Runs:	_____	_____	_____	_____

AMBULANCE SERVICE ROUTINE OPERATING REVENUE

06	ALS Base Rate Revenue.	\$ _____
07	BLS Base Rate Revenue	_____
08	Mileage Charge Revenue	_____
09	Waiting Charge Revenue	_____
10	Medical Supplies Charge Revenue.	_____
11	Nurses Charge Revenue	_____
12	Standby Charge Revenue (Attach Schedule)	
13	TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE	\$ _____

SALARY AND WAGE EXPENSE DETAIL

GROSS WAGES:

****No. of F.T.E.s**

14	Management	\$ _____	_____
15	Paramedics and IEMTs	\$ _____	_____
16	Emergency Medical Technician (EMT).	\$ _____	_____
17	Other Personnel	\$ _____	_____
18	Payroll Taxes and Fringe Benefits - All Personnel	\$ _____	_____

*This column reports only those runs where a contracted discount rate was applied.

**Full-time equivalents (F.T.E.) Is the sum of all hours for which employees wages were paid during the year divided by 2080.

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

SCHEDULE OF REVENUES AND EXPENSES

Line No.	DESCRIPTION	FROM
Operating Revenues:		
01	Total Ambulance Service Operating Revenue	Page 2, Line 13 \$ _____
Settlement Amounts:		
02	AHCCCS	(_____)
03	Medicare	(_____)
04	Subscription Service	(_____)
05	Contractual	(_____)
06	Other	(_____)
07	Total (Sum of Lines 02 through 06)	(_____)
08	Total Operating Revenue (Line 01 minus Line 07)	\$ _____
Operating Expenses:		
09	Bad Debt.	\$ _____
10	Total Salaries, Wages, and Employee-Related Expenses	_____
11	Professional Services	_____
12	Travel and Entertainment	_____
13	Other General Administrative	_____
14	Depreciation.	_____
15	Rent/Leasing	_____
16	Building/Station	_____
17	Vehicle Expense	_____
18	Other Operating Expense	_____
19	Cost of Medical Supplies Charged to Patients	_____
20	Interest	_____
21	Subscription Service Sales Expense	_____
22	Total Operating Expense (Sum of Lines 09 through 21)	_____
23	Total Operating Income or Loss (Line 08 minus Line 22).	\$ _____
24	Subscription Contract Sales	_____
25	Other Operating Revenue	_____
26	Local Supportive Funding	_____
27	Other Non-Operating Income (Attach Schedule).	_____
28	Other Non-Operating Expense (Attach Schedule).	_____
29	NET INCOME/(LOSS) (Line 23 plus Sum of Lines 24 through 28).	\$ _____

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

BALANCE SHEET

ASSETS

CURRENT ASSETS

01	Cash	\$ _____	
02	Accounts Receivable	_____	
03	Less: Allowance for Doubtful Accounts	_____	
04	Inventory	_____	
05	Prepaid Expenses	_____	
06	Other Current Assets	_____	
07	TOTAL CURRENT ASSETS		\$ _____

PROPERTY & EQUIPMENT

08	Less: Accumulated Depreciation		\$ _____
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09	OTHER NONCURRENT ASSETS		\$ _____
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10	TOTAL ASSETS		\$ _____
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

11	Accounts Payable	\$ _____	
12	Current Portion of Notes Payable	_____	
13	Current Portion of Long-Term Debt	_____	
14	Deferred Subscription Income	_____	
15	Accrued Expenses and Other	_____	
16	_____	_____	
17	_____	_____	
18	TOTAL CURRENT LIABILITIES		\$ _____

19	NOTES PAYABLE	_____	
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20	LONG-TERM DEBT OTHER	_____	
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21	TOTAL LONG-TERM DEBT		\$ _____
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EQUITY AND OTHER CREDITS

Paid-in Capital:

22	Common Stock	\$ _____	
23	Paid-In Capital in Excess of Par Value	_____	
24	Contributed Capital	_____	
25	Retained Earnings	_____	
26	Fund Balances	_____	

27	TOTAL EQUITY		\$ _____
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28	TOTAL LIABILITIES & EQUITY		\$ _____
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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

STATEMENT OF CASH FLOWS

OPERATING ACTIVITIES:

01	Net (loss) Income	\$ _____
	Adjustments to reconcile net income to net cash provided by operating activities:	
02	Depreciation Expense	_____
03	Deferred Income Tax	_____
04	Loss (gain) on Disposal of Property Equipment	_____
	(Increase) Decrease in:	
05	Accounts Receivable	_____
06	Inventories	_____
07	Prepaid Expenses	_____
	(Increase) Decrease in:	
08	Accounts Payable	_____
09	Accrued Expenses	_____
10	Deferred Subscription Income	_____
11	Net Cash Provided (Used) by Operating Activities	\$ _____

INVESTING ACTIVITIES:

12	Purchases of Property and Equipment	_____
13	Proceeds from Disposal of Property and Equipment	_____
14	Purchases of Investments	_____
15	Proceeds from Disposal of Investments	_____
16	Loans Made	_____
17	Collections on Loans	_____
18	Other _____	_____
19	Net Cash Provided (Used) by Investing Activities	\$ _____

FINANCING ACTIVITIES:

	New Borrowings:	
20	Long-Term	_____
21	Short-Term	_____
	Debt Reduction:	
22	Long-Term	_____
23	Short-Term	_____
24	Capital Contributions	_____
25	Dividends paid	_____
26	Net Cash Provided (Used) by Financing Activities	\$ _____
27	Net Increase (Decrease) in Cash	\$ _____
28	Cash at Beginning of Year	\$ _____
29	Cash at End of Year	\$ _____

SUPPLEMENTAL DISCLOSURES:

	Non-cash Investing and Financing Transactions:	
31	_____	\$ _____
32	_____	_____
33	Interest Paid (Net of Amounts Capitalized)	_____
34	Income Taxes Paid	_____

INSTRUCTIONS

Page 1: COVER

1. Enter the name of the ambulance service on the line "Reporting Ambulance Service."
2. Print the name and title of the ambulance service's authorized representative on the lines indicated; enter the date of signature; authorized representative must sign the report.

Page 2: STATISTICAL SUPPORT DATA and ROUTINE OPERATING REVENUE

Enter the ambulance service's business name and the appropriate reporting period.

Statistical Support Data:

- Lines 01-02: Enter the number of billable ALS and BLS transports for each of the three categories. Subscription Service Transports should not be included with Transports Under Contract.
- Lines 03-04: Enter the total of patient loaded transport miles and waiting times for each of the transport categories.
- Line 05: List TOTAL of canceled/non-billable runs.

Ambulance Service Routine Operating Revenue:

- Line 06: Enter the total amount of all ALS Base Rate gross billings.
- Line 07: Enter the total amount of all BLS Base Rate gross billings.
- Line 08: Enter the total of Mileage Charge gross billings.
- Line 09: Enter the total Waiting Time gross billings.
- Line 10: Enter the total of all gross billings of Medical Supplies to patients.
- Line 11: RESERVED FOR FUTURE USE - Charges for Nurses currently are not allowed.
- Line 12: Enter the total of all Standby Time charges. (Attach a schedule showing sources.)
- Line 13: Add the totals from Line 06 through Line 12. Enter sum on Line 13.

Salary and Wage Expense Detail:

- Line 14: Enter the total salary amount allocated and paid to Management of the ambulance service.
- Line 15: Enter the total salary amount allocated and paid to Paramedics and IEMTs.
- Line 16: Enter the total salary amount allocated and paid to Emergency Medical Technicians (EMTs).
- Line 17: Enter the total salary amount allocated and paid to Other Personnel involved with the ambulance service. (Examples: Dispatch, Mechanics, Office)
- Line 18: Enter the total allocated amount of Payroll Taxes and Fringe Benefits paid to employees included in lines 14 through 17.

ANNUAL AMBULANCE FINANCIAL REPORT

EXPENSE CATEGORIES FOR USE ON PAGE 3

Line 09	Bad Debt
Line 10	Total Salaries, Wages, and Employee-Related Expenses <ul style="list-style-type: none">- Salaries, Wages, Payroll Taxes, and Employee Benefits
Line 11	Professional Services <ul style="list-style-type: none">- Legal/Management Fees- Collection Fees- Accounting/Auditing- Data Processing Fees
Line 12	Travel and Entertainment (Administrative) <ul style="list-style-type: none">- Meals and Entertainment- Travel/Transportation
Line 13	Other General and Administrative <ul style="list-style-type: none">- Office Related (Supplies, Phone, Postage, Advertising)- Professional Liability Insurance- Dues, Subscriptions, Miscellaneous
Line 14	Depreciation
Line 15	Rent/Leasing
Line 16	Building/Station <ul style="list-style-type: none">- Utilities, Property Taxes/Insurance, Cleaning/Maintenance
Line 17	Vehicle Expenses <ul style="list-style-type: none">- License/Registration- Repairs/Maintenance- Insurance
Line 18	Other Operating Expenses <ul style="list-style-type: none">- Dispatch Contracts- Employee Education/Training, Uniforms, Travel/Meals- Maintenance Contracts- Minor Equipment, Non-Chargeable Ambulance Supplies
Line 19	Cost of Medical Supplies Charged to Patients
Line 20	Interest Expense <ul style="list-style-type: none">- Interest on: Bank Loans/Lines of Credit
Line 21	Subscription Service Sales Expenses <ul style="list-style-type: none">- Sales Commissions, Printing

INSTRUCTIONS (cont'd)

Page 3: SCHEDULE OF REVENUES AND EXPENSES

Operating Revenues:

- Line 01: Transfer appropriate total from Page 2 as indicated.
- Line 02: Enter settlement amounts from AHCCCS transports. (DO NOT include settlement amounts resulting from a transport made under a SUBSCRIPTION SERVICE CONTRACT)
- Line 03: Enter settlement amounts from Medicare transports. (DO NOT include settlement amounts resulting from a transport made under a SUBSCRIPTION SERVICE CONTRACT)
- Line 04: Enter total of ALL settlement amounts from Subscription Service Contract transports.
- Line 05: Enter total of ALL settlement amounts from Contractual transports only.
- Line 06: Enter total from any other settlement sources.
- Line 07: Enter sum of lines 02 through 06.
- Line 08: Total Operating Revenue (The amount from Line 01 minus Line 07).

Operating Expenses:

- Lines 09-21: Report as either actual or allocated from expenses shared with Fire or other departments.
- Line 22: Enter the total sum of lines 09 through 21.
- Line 23: Enter the difference of line 08 minus line 22.
- Line 24: Enter the gross amount of sales from Subscription Service Contracts.
- Line 25: Enter the amount of Other Operating Revenues.
Ex: Federal, State or Local Grants, Interest Earned, Patient Finance Charges.
- Line 26: Enter the total of Local Supportive Funding.
- Line 27: List other non-operating revenues (Ex: Donations, sales of assets, fund raisers).
- Line 28: List other non-operating expenses (Ex: Civil fines or penalties, loss on sale of assets).
- Line 29: Net Income (Line 23 plus Lines 24 through 27, minus Line 28).

Page 4: BALANCE SHEET

Current audited financial statements may be submitted in lieu of this page.

Page 5: STATEMENT OF CASH FLOWS

Current audited financial statements may be submitted in lieu of this page.

Questions regarding this reporting form can be submitted to:

Arizona Department of Health Services
Bureau of Emergency Medical Services
Ambulance and Regional Services
150 North 18th Avenue, Suite 540
Phoenix, AZ 85007
PH: (602) 364-3150
FAX (602) 364-3567